

## INCOME-TAX ACT, 2025

### B: Deduction and collection at source

#### **Section 396 - Tax deducted is income received.**

The following sums shall be deemed as income received for the purposes of computing the income of an assessee—

(a) sums deducted under this Chapter; and

(b) income-tax paid outside India by way of deduction in respect of which an assessee is allowed a credit against the tax payable under this Act,

except tax paid under section 392(2)(a) and tax deducted as per section 393(3) (Table: Sl. No. 5).